DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

Attorney Docket No.
KUSUMOTO 221-KFM
F60-US

As the below named inventors, I/We hereby declare that:

My/Our residence, post office address and citizenship is/are as stated below next to my/our name.

If one name appears below, I am the sole inventor of the subject matter sought to be patented.

If two or more names appear below, we are joint inventors of the subject matter sought to be patented.

I/We believe I/We am/are the original; and first inventor(s) of the subject matter which is claimed and for which a patent is sought on the invention entitled

IPS LCD AND METHOD OF CHANGING BRIGHT PIXEL TO DARK PIXEL

the specifi	cation of	which	
	[x]	is attached hereto.	
	[]	was filed on	as Application Serial No
above-ider referred to	ntified sp		eviewed and understand the contents of the claims, as amended by any amendment

I/We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I/We also acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.63(d), which occurred between the filing date of the prior application and the filing date of the continuation-in-part application, if this is a continuation-in-part application.

I/We hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for the patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

	Prior Foreign Applica	tion: <u>JAPANESE</u> A filed August 21	Application No. 2002-241117 , 2002
	Priority Claimed:	<u>X</u> Yes	No
the claims of manner prov acknowledge Federal Regu	I States application(s) li this application is not o ided by the first paragi the duty to disclose ma	isted below and, insoft disclosed in the prior l raph of Title 35, Unite Iterial information as which occurred betw	5, United States Code, Section 12 ar as the subject matter of each of United States application in the ed States Code, Section 112, I defined in Title 37, Code of een the filing date of the prior late of this application:
Application S	Serial No.	Filing Date	Status (patented, pending, abandoned)

I/We hereby declare that all statements made herein of my/our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I/We hereby appoint the following attorneys and/or agents to represent me with respect to the above identified U.S. Patent Application, and to prosecute any continuations, continuations-in-part, reissue applications and/or reexaminations with respect to these applications and to transact all business in the Patent and Trademark Office connected therewith, and hereby expressly revoke all prior powers, whatever they may be, heretofore had herein:

Karl F. Milde, Jr., Reg. No. 24, 822 and Steven M. Hoffberg, Reg. No. 33,511, both of 10 Bank Street, Suite 460, White Plains, New York 10606, my/our attorneys with full power of substitution and revocation.

Please address all telephone calls to Karl F. Milde, Jr., Esq. at telephone No. (914) 949-3100.

Please address all correspondence to:

Karl F. Milde, Jr., Esq. MILDE & HOFFBERG, L.L.P. 10 Bank Street, Suite 460 White Plains, NY 10606

MASATAKA KATOH	masataka Katoh	July 22. 200.
NAME OF INVENTOR	INVENTOR'S SIGNATURE	DATE /
	o, Yasu-gun, Shiga 520-2392, JAPAN	JAPANESE
RESIDENCE		CITIZENSHIP
SAME AS ABOVE		
POST OFFICE ADDRESS		
WAKATSUKI TORU	Toru Wakatsuki	July.22.2003
NAME OF INVENTOR	INVENTOR'S SIGNATURE	DATE
800, Oaza Ichimiyake, Yasu-cho	JAPANESE	
RESIDENCE		CITIZENSHIP
SAME AS ABOVE		
POST OFFICE ADDRESS		